B1 Concl'd

oxide film. Then, an annealing process using an oxygen gas is performed to move the nitrogen-containing layer onto the surface of the lower oxide film, thus forming a nitride film. Therefore, the present invention can reduce the effective thickness of the dielectric film.--

IN THE SPECIFICATION:

Please amend the specification as follows:

Replace the paragraph beginning at page 3, line 6 with the following paragraph:

B2

-- In order to accomplish the above object, a method of manufacturing a flash memory device according to the present invention is characterized in that it comprises the steps of sequentially forming a tunnel oxide film and a first polysilicon film on a semiconductor substrate and then etching the first polysilicon film and a given region of the tunnel oxide film; forming a lower oxide film on the entire structure; performing a nitrification process to form a nitrogen-containing layer below the lower oxide film; performing an annealing process using an oxygen gas so that the nitrogen-containing layer is moved on the surface of the lower oxide film, thus forming a nitride film; forming a upper oxide film on the entire surface to form a dielectric film consisting of the lower oxide film, the nitride film and the upper oxide film; sequentially forming a second polysilicon film, a tungsten silicide film and an anti-reflection film on the entire structure; and patterning the anti-reflection film, the tungsten silicide film, the second polysilicon film and the dielectric film to form a control gate, and then patterning the first polysilicon film and the tunnel oxide film to form a floating gate.--

Replace ~~the~~ paragraph beginning at page 6, ~~line~~ 11 with the following paragraph:

--Referring now to Figs. 1B and 2, the wafer in which the tunnel oxide film **103** and the first polysilicon film **104** are formed is loaded into a reaction furnace in which the temperature of 600~700°C and N_2 atmosphere of 10~20ℓ are kept (201 in Fig. 2). After the temperature of the furnace is raised at the N_2 atmosphere of 5~10ℓ to 810~850°C (202 in Fig. 2), a lower oxide film **105** is deposited by means of LPCVD method using DCS and N_2O or NO gas (203 in Fig. 2). At this time, the lower oxide film **105** is deposited in thickness of 35~100Å at the deposition rate of 4~10Å/min. Also, with the temperature of the furnace kept at 810~850°C, introduction of DCS is stopped. Nitrification process by which N_2O or NO gas of 1~20ℓ is introduced for 10~20 minutes is then implemented (204 in Fig. 2). At this time, the thickness of the increasing lower oxide film **105** is about 3~5Å. The reason is that the nitrogen-containing layer **106** is formed below the lower oxide film **105** as the nitrogen concentration distribution shown in Fig. 3A. In other words, the nitrogen-containing layer **106** is formed in thickness of 3~5Å below the lower oxide film **105**.--

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Replace the paragraph beginning at page 7, line 3 with the following paragraph:

--Referring now to Figs. 1C and 2, after the nitrification process, a nitrogen purge process is implemented to raise the temperature of the furnace to 850~950°C under the N_2 atmosphere of 5~10ℓ (205 in Fig. 2). After the temperature within the furnace is raised, an annealing process is implemented by introducing an oxygen gas of about 5~20ℓ for 5~20 minutes (206 in Fig. 2). Thus, the surface of the first polysilicon film **104** is oxidized and the nitrogen-containing layer **106** is therefore moved on a upper side of the lower oxide film **105**, thus forming a nitride film **107**, as shown in Fig. 3B.--

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